

Intake and Interview Process

For Partner Use

7/23/07

Introduction

Each taxpayer using the services offered through the Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs should be confident they are receiving accurate return preparation and quality service. A basic component of quality service and accurate return preparation starts with asking the taxpayer the right questions. Form 13614, *Intake and Interview Sheet*, assists the volunteer return preparer by ensuring the right questions are asked during the interview with the taxpayer.

Policy

All volunteer return preparers supporting Volunteer Income Tax Assistance and Tax Counseling for the Elderly must use an Intake and Interview process. This process must include completing and using an Intake and Interview Sheet to prepare each return. All Quality Reviewers must use the completed Intake and Interview sheet with the supporting documents during the quality return review.

What is an Intake and Interview Process?

The purpose of an Intake and Interview process is to ensure the volunteer return preparer asks the taxpayer basic questions necessary to prepare an accurate return. The Intake and Interview process must include at a minimum the following:

- An interview with the taxpayer that includes explaining the tax preparation process and encouraging them to ask questions throughout the interview process.
- Use and complete an IRS Form 13614, Intake and Interview Sheet, or an IRS approved partner developed form asking the questions listed on Form 13614 or similar questions that address the same information.
- Confirmation of the taxpayer's responses provided on the Intake and Interview form.
- Use of probing questions to ensure complete information is gathered.
- Review of ALL supporting documentation, W-2's, 1099's, other.

Confirm with the taxpayer that all income (with or without a statement) was discussed and was checked on the Form 13614

**Partner-
Developed
Intake and
Interview
Sheet**

to ensure it will be included on the return.

You may develop your own Intake and Interview sheet. All partner-developed Intake and Interview sheets must ask all the questions listed on Form 13614 or similar questions that ask for the same information. **All partner-developed Intake and Interview sheets must be reviewed and approved by the partner's SPEC Relationship Manager and Territory Manager prior to use.** NOTE: For AARP, the review and approval of their Intake & Interview Sheet is being done at the national level.

If you choose to use a partner-developed Intake and Interview sheet, it should be submitted to the territory office no later than **December 31, 2007.**

**Completion of
Intake and
Interview
Sheets**

The preferred method for completing the IRS Intake and Interview sheet is to have the taxpayer complete the personal information on page one and to have the tax law questions on page two completed by a certified volunteer.

In instances where the taxpayer is unable to complete the personal information portion of the Intake and Interview sheet, the site screener and/or the volunteer return preparer should assist the taxpayer.

**Making
Corrections**

Volunteer Return Preparer: If an error or omission of information is identified during the interview with the taxpayer, it should be corrected and marked on the Intake and Interview sheet prior to the site Quality Review.

Site Quality Reviewer: If a correction is identified by the site Quality Reviewer, the correction should be marked on the intake sheet. The tax return should be corrected per the sites established procedures. After all corrections are made, the return should be signed and process for timely filing.

**Completing
the Return**

After the return is complete, the Intake and Interview sheet can be returned to the taxpayer with their copy of the return(s), or the site may retain the e-file return until the return has been accepted. For guidance on proper disposal of taxpayer information, refer to Publication 4299, Privacy and Confidentiality-A Public Trust.

If you or your site have a need to maintain the Intake and Interview sheet for anything other than current year tax return preparation and processing, consent must be secured from the taxpayer and you must provide the following written notice on or include with the intake sheet:

- What information will be retained
- How long the information will be kept
- How the information will be used
- That the information will be protected
- An option to allow the taxpayer to refuse

For more information and guidance on preparing a written notice and the safeguard of taxpayer data refer to IRS Publication 4299, Privacy and Confidentiality – A Public Trust.

**Use of
TaxWise®**

You may use forms provided in the TaxWise® software in lieu of IRS Form 13614 or a partner-developed Intake and Interview sheet. When choosing this option, to ensure all required questions are asked, the volunteer preparer must use the following TaxWise® forms:

1. Main Information Sheet
2. Interview Sheet (Interview Questions)
3. Dependent Worksheet (Dependent Exemption Eligibility Due Diligence Worksheet)
4. Unmarried Head of Household Worksheet (Head of Household Worksheet) and
5. Earned Income Credit Worksheet found in TaxWise software

Two of the reports (Main Information Sheet and Interview Sheet) are required for all taxpayers. The other three forms (Dependent Worksheet, Unmarried Head of Household Worksheet and Earned Income Credit Worksheet) must be completed when facts and circumstances dictate.

If you choose this method, you must provide access to or printed copies of the TaxWise® forms to the Quality Reviewer and the SPEC Reviewer conducting the return review.
